

FORM QRO—P10

Application for payroll tax registration / Notification of designated group employer

Version 21—July 2025



Payroll Tax Act 1971 (sections 53, 75)

OFFICE USE ONLY

Client number:

About this form

Complete this form to register as an employer and (if applicable) to designate a member of a group as the designated group employer (DGE) for the purposes of the *Payroll Tax Act 1971*.

You can complete this form at qroonline.treasury.qld.gov.au.

Employers must apply for registration within seven days after the end of a month in which they pay or are liable to pay Queensland taxable wages and:

- pay more than \$25,000 a week in Australian wages
or
- become a member of a group that pays more than \$25,000 a week in Australian wages.

Penalties may apply for late registration applications.

Part A—Business details

1. Applicant type

☐ Company ☐ Trust ☐ Partnership ☐ Individual ☐ Other (please specify) _____

Are you already registered with Queensland Revenue Office (QRO)?

No ☐ Go to item 2.

Yes ☐ Provide details below.

What is your client number?

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I cannot remember my client number. ☐

2. Applicant details

Complete only one of the following registration types (a) to (e). If the registration is for a trust, ensure the trustee information is also completed.

(a) Company registration

ABN

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ACN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Company name

Trading name

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b) Trust registration

ABN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Trust name

(provide trustee name on
next page)

Trading name

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Trustee information

Trustee type ☐ Company ☐ Individual

Is the trustee already registered with QRO?

No ☐ Yes ☐ Client number

ABN

ACN

Organisation name

Trading name

or (if individual)

First name

Middle name

Last name

Date of birth / /

Trustee's address

Unit/Flat/Building

Street number

Street

or postal delivery type PO box, Locked bag

Suburb/Town

Country

State Postcode

If there are additional trustees, attach a separate sheet listing the relevant details.

(c) Partnership registration

ABN

Partnership name

Trading name

Partner information

Partner 1 full name

Partner 2 full name

If there are additional partners, attach a separate sheet listing the relevant details.

(d) Individual registration

ABN

First name

Middle name

Last name

Date of birth / /

Trading name

(e) Other registration

ABN	<input type="text"/>
Name	<input type="text"/>
Trading name	<input type="text"/>

3. Contact details

Street address / Business address

C/o	<input type="text"/>
Unit/Flat/Building	<input type="text"/>
Street number	<input type="text"/>
Street	<input type="text"/>
Suburb/Town	<input type="text"/>
Country	<input type="text"/>
State	<input type="text"/>
Postcode	<input type="text"/>

Postal address ☐ Same as street/business address

C/o	<input type="text"/>
Unit/Flat/Building	<input type="text"/>
Street number	<input type="text"/>
Street	<input type="text"/>
or postal delivery type	<input type="text" value="PO box, Locked bag"/>
Suburb/Town	<input type="text"/>
Country	<input type="text"/>
State	<input type="text"/>
Postcode	<input type="text"/>

Communication

Business email	<input type="text"/>
Telephone	<input type="text"/>
Mobile	<input type="text"/>

4. Regional employer rate discount

Regional employers may be entitled to a discount of 1% on the imposed payroll tax rate.

An employer is a **regional employer** if their principal place of employment is in regional Queensland, and they pay at least 85% of taxable wages to regional employees.

A **principal place of employment** is the employer's registered business address as per the Australian Business Register if they have an ABN. Otherwise, it is the place at which their principal place of business is located.

A **regional employee** is someone whose principal place of residence is in regional Queensland.

Regional Queensland is defined as the following areas identified in the Australian Bureau of Statistics 2021 Statistical Area 4 (SA4) map:

- Cairns
- Central Queensland
- Darling Downs Maranoa
- Mackay—Isaac—Whitsunday
- Queensland—Outback
- Townsville
- Wide Bay

Regional employers who pay above the wage threshold (i.e. \$350 million for a full financial year) are not entitled to receive the discount.

Go to qro.qld.gov.au/payroll-tax to learn more about the regional employer rate discount.

Are you eligible to claim the regional employer rate discount? ☐ Yes ☐ No

Part B—Employment details

5. Employment in Australia

Enter the date you commenced to employ and pay wages in each state and territory where you employ.

QLD

SA

NSW

WA

VIC

TAS

NT

ACT

Have any of the employer's Queensland employees been hired or taken on as a result of the employer acquiring a business in the last five years?

- ☐ No Go to item 6.
☐ Yes Provide details below.

- ☐ The business was purchased. ☐ The business was acquired other than by purchase.

Name of business purchased/acquired

Name of former owner

Address of former owner

Email of former owner

If additional businesses, attach a separate sheet stating the relevant details.

6. Grouping of employers

Related or connected businesses are treated as a unit for payroll tax purposes. This is called 'grouping'. Businesses are grouped if:

- they are related bodies corporate (parent subsidiary relationship)
- they are controlled by the same person(s)
- they are corporations with indirect links or complex structures (tracing of interests in corporations)
- employees
 - perform duties for a business operated by the employee and another person
 - perform duties solely or mainly for another business
 - perform duties in connection with another business under an agreement, arrangement or undertaking for services.

Read about grouping at qro.qld.gov.au/payroll-tax. If you are unsure whether you are grouped, consult your professional adviser or contact us.

6.1 Is the employer a member of a group of employers under any of the grouping provisions of Part 4 of the *Payroll Tax Act 1971*?

- ☐ No Go to item 8.
☐ Yes Go to item 6.2.

6.2 When did you first become a member of this group of employers in Australia?

/ /

6.3 When did the employer first pay or become liable to pay Queensland taxable wages as a member of a group?

/ /

6.4 Are you being designated on behalf of each member of the group as the DGE in Queensland? (The nominated DGE must employ in Queensland.)

- ☐ Yes Go to item 6.6.
☐ No Go to item 6.5.

6.5 What is the name of your DGE employing in Queensland?

ABN

Is the DGE registered in Queensland?

☐

Yes

Queensland client number (if known)

Go to item 7.

☐

No

The DGE needs to lodge a separate registration application in Queensland.

Go to item 7.

6.6 Details of other members of the group

Complete the following questions for each group member.

Group member name

ABN

Does this group member employ in Queensland?

☐

No

Go to item 7.

☐

Yes

Provide details below.

Is this group member already registered in Queensland?

☐

Yes

Queensland client number

☐

No

The group member needs to register in Queensland and must lodge a separate registration form.

Group member name

ABN

Does this group member employ in Queensland?

☐

No

Go to item 7.

☐

Yes

Provide details below.

Is this group member already registered in Queensland?

☐

Yes

Queensland client number

☐

No

The group member needs to register in Queensland and must lodge a separate registration form.

If there are additional group members, attach a separate sheet.

7. Taxable wages—Employers who are a member of a group

Do not include non-taxable wages (e.g. apprentice and trainee exempt wages) in this section.

Read about taxable wages at qro.qld.gov.au/payroll-tax.

Provide the employer's Queensland taxable wages paid or payable for the current financial year.

Do not show the whole group's wages in this item.

Current financial year 1 July 2025 to 30 June 2026

July	\$	November	\$	March	\$
August	\$	December	\$	April	\$
September	\$	January	\$	May	\$
October	\$	February	\$		

Provide the employer's Queensland taxable wages and interstate wages for the five years preceding the current financial year.

Do not show the whole group's wages in this item.

Financial year ending	Queensland	Interstate	Total Australian wages
30 June 2025	\$	\$	\$
30 June 2024	\$	\$	\$
30 June 2023	\$	\$	\$
30 June 2022	\$	\$	\$
30 June 2021	\$	\$	\$

January–June 2023 wages (individual)

Due to changes introduced from 1 January 2023, to calculate the Mental Health Levy and the payroll tax deduction for 2023 financial year, you need to provide the employer's Queensland taxable wages and interstate wages for the period 1 January 2023 to 30 June 2023.

Queensland taxable wages	\$
Interstate taxable wages	\$

Australian estimate of wages (current financial year)

The payroll tax rate is:

- 4.75% for employers, or groups of employers, who pay \$6.5 million or less in annual Australian taxable wages
- 4.95% for employers, or groups of employers, who pay more than \$6.5 million in annual Australian taxable wages.

Will the employer or group pay more than \$6.5 million in Australian taxable wages in the current financial year?

☐ Yes ☐ No

Does the employer employ interstate in the current financial year?

☐ Yes ☐ No

Enter the expected wage estimate for the full financial year.

Queensland taxable wages	\$
Total group Queensland taxable wages	\$
Total group interstate taxable wages	\$
Total group Australian wages	\$

Prior financial year group wages (DGE)

Only complete this section if you were the designated group employer for any below periods.

Provide the total group's Queensland taxable wages and interstate wages for the five years preceding the current financial year. Include your wages as the designated group employer.

Financial year ending	Total group Queensland	Total group interstate	Total group Australian wages
30 June 2025	\$	\$	\$
30 June 2024	\$	\$	\$
30 June 2023	\$	\$	\$
30 June 2022	\$	\$	\$
30 June 2021	\$	\$	\$

January–June 2023 wages (group)

Only complete this section if you were the designated group employer for the below period.

Due to changes introduced from 1 January 2023, to calculate the Mental Health Levy and the payroll tax deduction for 2023 financial year, you need to provide the total group Queensland taxable wages and interstate wages for the period 1 January 2023 to 30 June 2023. Include your wages as the designated group employer.

Total group Queensland taxable wages	\$
Total group Interstate taxable wages	\$

8. Taxable wages—Employers who are not a member of a group

Do not include non-taxable wages (e.g. apprentice and trainee exempt wages) in this section.

Read about taxable wages at qro.qld.gov.au/payroll-tax.

Provide the earliest date the employer employed in Queensland and the employer's Australian weekly taxable wages exceeded \$25,000.

Provide the employer's Queensland taxable wages paid or payable for the current financial year.

Current financial year 1 July 2025 to 30 June 2026

July	\$	November	\$	March	\$
August	\$	December	\$	April	\$
September	\$	January	\$	May	\$
October	\$	February	\$		

Provide the employer's Queensland taxable wages and interstate wages for the five years preceding the current financial year.

Financial year ending	Queensland	Interstate	Total Australian wages
30 June 2025	\$	\$	\$
30 June 2024	\$	\$	\$
30 June 2023	\$	\$	\$
30 June 2022	\$	\$	\$
30 June 2021	\$	\$	\$

January–June 2023 wages

Due to changes introduced from 1 January 2023, to calculate the Mental Health Levy and the payroll tax deduction for 2023 financial year, provide the employer's Queensland taxable wages and interstate wages for the period 1 January 2023 to 30 June 2023.

Queensland taxable wages \$

Interstate taxable wages \$

Does the employer employ interstate in the current financial year? ☐ Yes ☐ No

Will the employer pay more than \$6.5 million in Australian taxable wages in the current financial year? ☐ Yes ☐ No

Australian estimate of employer's wages (current financial year)

The payroll tax rate is:

- 4.75% for employers, or groups of employers, who pay \$6.5 million or less in annual Australian taxable wages
- 4.95% for employers, or groups of employers, who pay more than \$6.5 million in annual Australian taxable wages.

Provide an estimate of the employer's Australian taxable wages for the full financial year.

Queensland taxable wages \$

Interstate taxable wages \$

Total Australian taxable wages \$

9. Rebate for apprentice and trainee wages

Wages paid to apprentices and trainees under the *Further Education and Training Act 2014* may be exempt from payroll tax. Read more at qro.qld.gov.au/payroll-tax.

If the wages qualify for the exemption, a 50% rebate (i.e. 50% of exempt wages × payroll tax rate) is available for the financial years ending:

- 30 June 2021
- 30 June 2022
- 30 June 2023
- 30 June 2024
- 30 June 2025
- 30 June 2026

Did you employ apprentices or trainees in Queensland during the eligible years? ☐ No Go to Part C.
☐ Yes Provide details below.

Enter the amount of exempt Queensland wages paid to apprentices and trainees for the periods below:

Current financial year 1 July 2025 to 30 June 2026

July	\$ <input type="text"/>	November	\$ <input type="text"/>	March	\$ <input type="text"/>
August	\$ <input type="text"/>	December	\$ <input type="text"/>	April	\$ <input type="text"/>
September	\$ <input type="text"/>	January	\$ <input type="text"/>	May	\$ <input type="text"/>
October	\$ <input type="text"/>	February	\$ <input type="text"/>		

Financial year ending

30 June 2025	\$ <input type="text"/>	30 June 2024	\$ <input type="text"/>	30 June 2023	\$ <input type="text"/>
30 June 2022	\$ <input type="text"/>	30 June 2021	\$ <input type="text"/>		

Part C—Lodgement frequency

Your annual payroll tax liability determines your lodgement frequency for the coming financial year. If your annual payroll tax liability is:

- \$0.00, you are eligible for annual lodgement frequency
- more than \$0.00 and less than \$80,000, you are eligible for half-yearly or monthly lodgement frequency
- \$80,000 or more, you are eligible for monthly lodgement frequency only.

Select your lodgement frequency for the next financial year based on the criteria above (choose only one).

- ☐ Monthly
- ☐ Half-yearly
- ☐ Annual

Part D—Client support

How did you become aware you were liable for payroll tax in Queensland? (Select the boxes that apply.)

- ☐ External accountant or advisor
- ☐ Internal staff member
- ☐ Other group member
- ☐ QRO contact
- ☐ External audit
- ☐ Client seminar/webinar
- ☐ Other (please specify) _____

If you need assistance regarding your lodgement obligations and responsibilities in Queensland, call us on 1300 300 734 or visit qro.qld.gov.au/payroll-tax for more information.

Part E—Declaration

I confirm that the information submitted is true and correct.

Authorised person's signature

Name

Date

Email

Contact phone

What happens next?

Send the completed form to Queensland Revenue Office by email or post.

Email: payrolltax@treasury.qld.gov.au (Enter 'new registration' in the subject line.)

Post: GPO Box 2248, Brisbane Qld 4001

We will notify you when we have registered the employer for payroll tax and tell you how and when to lodge periodic returns or whether any further information is needed to determine liability. If you receive assessments for any outstanding taxes, these must be paid by the due date shown on the notices of assessment.

Queensland Revenue Office is collecting the information on this form for the purposes of administering state revenue. This is authorised by the *Payroll Tax Act 1971*. Your personal information will not be disclosed without your consent, except in circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

Queensland Revenue Office
GPO Box 2248
Brisbane Qld 4001

Email: payrolltax@treasury.qld.gov.au

Ph: 1300 300 734

Visit qro.qld.gov.au for information about payroll tax and other state taxes.